

New Legislation

Treasurer's Virtual Meeting
August 2020

SB 190 Controlled Projects

- Amends IC 6-1.1-20-1.1
- Controlled project does not apply to “a project for engineering, land and right-of-way acquisition, construction, resurfacing, maintenance, restoration, and rehabilitation exclusively for or of: (A) local road and street systems, including bridges that are designated as being in a local road and street system; (B) arterial road and street systems, including designated bridges.



SB 216 Protected Person

- Amends IC 5-14 on public records
- Expands the definition of offender to also include “a person confined in a prison, county jail, detention facility, and community corrections program as the result of the person’s **arrest** as well as conviction.
- Expands what records are confidential when requested by an offender to include probation officers, community corrections officer and family member of probation officer and community corrections officer.



Indiana State Board of Accounts

HB 1065 Various Tax Matters

- IC 6-1.1-9-10 – Personal Property Overpayment is discovered during a review of omitted personal property and a correction is not made, this new subsection allows for an appeal process to obtain a credit or a refund.
- IC 6-3-6 – LIT Council voting procedures have been changed for counties that have a single voting block within the local income tax council. This change is for one year only.
- IC 36-7-14 – Changes to statute for counties establishing a residential TIF requiring school board presidents and school superintendents of any schools affected by the TIF to be contacted.



Indiana State Board of Accounts

HB 1108 State Board of Accounts

- IC 5-11-1-10 Modifies the penalty for a public officer or responsible officer to now allow a court to order the officer to forfeit the office or alternatively pay a fine for failing to file required SBOA reports or follow SBOA directions, refusing access to records when requested by SBOA or interfering with an examiner discharging official duties.
- IC 5-11-1-6 defines a responsible officer of an audited entity as “a chief executive officer or other individual who has executive decision making authority for the audited entity with respect to a compliance obligation prescribed by or established under this article or law”
- IC 5-11-5-1 – Management letters are added to the statute but will continue to be used as they have been.



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HB 1113 DLGF

- IC 6-1.1-12 Deductions for Disabled Veterans, Over 65 Deduction and Circuit Breaker Credit
 - For the purpose of determining the assessed value of real property for these deductions and credit, any subsequent increase in assessed value for any reason other than physical improvements to the property should not be considered.
 - Effective with assessment after December 31, 2019



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HB 1113 DLGF

- IC 6-1.1-16 Changes to Personal Property Assessment
 - Business Personal Property Appeals – clarifies that either the county assessor or the PTABOA has until the later of October 30 or five months from the personal property filing date to make a change in the reported assessed value. The taxpayer has the obligation to initiate an appeal for any disputed change to the reported assessed value.
 - Effective 7-1-20



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HB 1113 DLGF

- Extends the authority for County Auditors to apply credits for large refunds under a three-tier approach
 - Refund is at least \$500,000 but less than \$5,000,000 – Credit may be applied over five years or less
 - Refund over \$5,000,000 but less than \$10,000,000 – Credit may be applied over seven years or less
 - Refund over \$10,000,000 – Credit may be applied over ten years or less.



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HB 1113 DLGF

- IC 6-1.1-18-5 Additional Appropriations
 - If the county adopts an additional appropriation, the additional appropriation must be submitted to the DLGF no later than 15 days after the adoption. If the additional appropriation is not submitted within 15 days after the adoption, DLGF may require the county to conduct a re-adoption hearing.
 - Effective 7-1-2020



Indiana State Board of Accounts

HB 1113 DLGF

- IC 6-1.1-22-8.1 on Tax Bills – clarifies that the remittance coupon is a required portion of the property tax comparison statement (TS-1) that is prescribed by the DLGF
- Beginning with taxes due in 2021, property tax bills must contain information on how the taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment under IC 6-1.1-4-22.



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HB 1113 DLGF

- IC 6-1.1-24-5.3 Ineligible purchaser on tax sales
 - Adds “member of a limited liability company” and “director” of a corporation
 - Adds additional language to the statement signed by bidders at a tax sale
- IC 36-1-11-16 Ineligible purchaser of county property
 - Adds a person who has a specified relationship with an individual that may not bid on county property.
 - The relationship includes a partner of a partnership, a member of an LLC, an officer, director or majority stockholder of a corporation; the person who controls or directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.



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HB 1113 DLGF

- IC 36-1-8.5-7 Protected person
 - No longer requires the protected person to file a request on a State form to restrict address to the covered person’s home address on a public property data base Internet web site. The person must still submit a written request.



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